

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No.
Plaintiff,	)	
	)	
v.	)	
	)	
FRANK S. LANGOS,	)	
	)	
Defendant.	)	
_____	)	

**COMPLAINT**

The plaintiff United States of America, pursuant to 26 U.S.C. §§ 7401 and 7402(a), with the authorization of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this civil action to reduce to judgment the assessed trust fund recovery penalty liabilities of Frank S. Langos for the quarterly tax periods ended March 31, 2001, June 30, 2001, September 30, 2001, December 31, 2001, March 31, 2002, June 30, 2002, September 30, 2002, March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, and March 31, 2004, and for its Complaint, alleges as follows:

1. Jurisdiction over this action arises under 28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. § 7402(a).
2. Venue is proper in the Northern District of Ohio, Eastern Division, pursuant to 28 U.S.C. § 1391(b).
3. Defendant Frank S. Langos resides within the jurisdiction of the Court.
4. Delegates of the Secretary of the Treasury of the United States made assessments of trust fund recovery penalties, pursuant to 26 U.S.C. § 6672, against Frank S. Langos for the periods, on the dates, and in the amounts set forth below, based upon his willful failure to collect,

truthfully account for, and pay over withheld income taxes and Federal Insurance Contributions Act (FICA) taxes that were withheld from wages of employees of Steve & John's Enterprises, Inc. ("Steve & John's"), 7995 Darrow Road LLC, T/A Cucina Pazzo ("7995 Darrow"), and Dodecanese, Inc. ("Dodecanese"), having the following balances due as of September 16, 2013:

<b>Tax Period Ended</b>	<b>Date of Assessment</b>	<b>Related Business</b>	<b>Amount of Assessment</b>	<b>Balance Due as of September 16, 2013</b>
3/31/2001	10/27/2003 4/15/2005	Dodecanese Steve & John's	\$11,124.18 \$1,801.43	\$20,907.07
6/30/2001	10/27/2003 2/9/04 4/15/05	Dodecanese 7995 Darrow Steve & John's	\$12,206.64 \$15,106.64 \$7,506.78	\$56,093.61
9/30/2001	10/27/2003 2/9/04 4/15/05	Dodecanese 7995 Darrow Steve & John's	\$11,138.83 \$10,447.19 \$6,093.37	\$44,606.18
12/31/2001	10/27/2003 2/9/04 4/15/05	Dodecanese 7995 Darrow Steve & John's	\$10,867.82 \$12,564.64 \$7,419.13	\$49,634.32
3/31/2002	2/9/2004	7995 Darrow	\$6,355.52	\$10,373.18
6/30/2002	4/15/2005	Steve & John's	\$5,221.92	\$8,019.48
9/30/2002	4/15/2005	Steve & John's	\$7,506.77	\$11,528.36
3/31/2003	4/15/2005	Steve & John's	\$4,912.76	\$7,544.67
6/30/2003	4/15/2005	Steve & John's	\$1,328.37	\$2,040.03
9/30/2003	3/26/2007	7995 Darrow	\$3,676.77	\$4,924.63
12/31/2003	4/15/2005	Steve & John's	\$1,531.74	\$2,352.33
3/31/2004	3/26/2007	7995 Darrow	\$2,834.68	\$3,788.67

5. Delegates of the Secretary of the Treasury properly gave notice of the tax assessments described in the previous paragraph and made demand for payment of the assessed liabilities upon Frank S. Langos. Despite such notice and demand, Frank S. Langos has neglected, failed, or refused to pay the assessed liabilities in full.

6. After the application of all abatements, payments, and credits, Frank S. Langos remains indebted to the United States of America for the assessed trust fund recovery penalty liabilities with regard to the periods listed in ¶ 4, above, in the total amount of \$221,812.53 as of

September 16, 2013, plus such additional amounts as may accrue after that date as provided by law.

WHEREFORE, the plaintiff United States of America requests judgment against defendant Frank S. Langos for the assessed trust fund recovery penalty liabilities for the quarterly tax periods ended March 31, 2001, June 30, 2001, September 30, 2001, December 31, 2001, March 31, 2002, June 30, 2002, September 30, 2002, March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, and March 31, 2004, in the total amount of \$221,812.53 as of September 16, 2013, plus statutory additions from and after that date, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until fully paid, and awarding the United States of America such further relief as the Court may deem just and proper.

Respectfully submitted,

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U.S. Department of Justice

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